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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

No. 02/2023-State Tax (Rate)

Sachivalaya, Gandhinagar, 1st March, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-12) GST-2023/S.9(3)(19)GST:- In exercise of the powers conferred by sub-sections (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-34) GST-2017/S.9(3)(2)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax (Rate), namely:-

In the said notification, in the Explanation, in clause (h), after the words “and State Legislatures” the words, “State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall come into force with effect from the 1st day of March, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,
Under Secretary to Government.

